

## **MINUTES**

### **MONTANA SENATE 60th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN JIM ELLIOTT**, on January 16, 2007 at 9:00 A.M., in Room 405 Capitol.

#### **ROLL CALL**

##### **Members Present:**

Sen. Jim Elliott, Chairman (D)  
Sen. Jerry W. Black (R)  
Sen. Jeff Essmann (R)  
Sen. Kelly Gebhardt (R)  
Sen. Kim Gillan (D)  
Sen. Dan Harrington (D)  
Sen. Christine Kaufmann (D)  
Sen. Sam Kitzenberg (D)  
Sen. Jim Peterson (R)  
Sen. Bob Story Jr. (R)

**Members Excused:** Sen. Trudi Schmidt (D)

**Members Absent:** None.

**Staff Present:** Lee Heiman, Legislative Branch  
Lois O'Connor, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

##### **Committee Business Summary:**

Hearing & Date Posted: Reconvene SB 76, 1/8/2007  
Executive Action: SB 150, SB 121

**Reconvene From Hearing on SB 76, Friday, January 12, 2007**

00:03:02

**Informational Testimony:**

00:04:24 Clayton Schenk, Legislative Fiscal Analyst, Legislative Fiscal Division (LFD)

00:18:57 Judy Paynter, Office of Budget and Program Planning (OBPP)

**EXHIBIT (tas10a01)**

00:21:13 Lee Heiman, Staff Attorney, Legislative Services Division (LSD)

00:30:48 Sen. Elliott

**EXHIBIT (tas10a02)**

**Questions from Committee Members and Responses:**

00:33:08 Sen. Kelly Gebhardt to Mr. Heiman, LSD

00:34:24 Sen. Jim Elliott to Mr. Schenk, LFD, rereferred to Terry Johnson, Principal Fiscal Analyst, Legislative Fiscal Division (LFD)

00:39:37 Sen. Elliott to Ms. Paynter, OBPP

00:43:04 Sen. Jeff Essmann to Dan Bucks, Director, Department of Revenue (DOR)

00:45:26 Sen. Elliott to Director Bucks, DOR

00:47:21 Sen. Jim Peterson to John Alke, Attorney, Montana Taxpayers Association (MonTax)

00:58:00 Director Bucks, DOR, rebuttal

01:02:09 Sen. Robert Story to Mr. Schenk, LFD

**Closing by Sponsor:**

01:04:01 Sen. Kim Gillan. Sen. Elliott appointed Sen. Gillan, Sen. Gebhardt, and Sen. Kaufmann to a subcommittee on SB 76. Sen. Gillan, Chair. Sen. Essmann to replace Sen. Gebhardt.

**EXECUTIVE ACTION ON SB 150**

01:14:30 **Motion:** SEN. STORY moved that SB 150 DO PASS.

**Discussion**

01:14:35 Sen. Gebhardt

01:15:48 Sen. Story

01:18:13 Sen. Gebhardt

01:18:56 Sen. Gillan

01:20:12 Sen. Christine Kaufmann

01:21:00 Mr. Heiman, LSD

01:21:22 Sen. Peterson

01:23:46 Sen. Elliott

01:24:27 Sen. Story

01:26:05 Sen. Essmann

01:26:46 Sen. Elliott

01:27:20 Sen. Elliott to Director Bucks, DOR

01:28:03 Sen. Peterson

01:29:37 Sen. Story to Director Bucks, DOR

01:31:25 Sen. Gillan to Aidan Myhre, Montana Nonprofit  
Association

01:32:46 Sen. Elliott to Ms. Myhre, Montana Nonprofit  
Association

01:34:40 Director Bucks, DOR

01:36:59 Sen. Elliott

01:37:10 **Motion:** SEN. PETERSON moved to change the effective  
date of SB 150.

01:37:23 Mr. Heiman, LSD

01:38:05 **Motion:** SEN. PETERSON made a SUBSTITUTE MOTION to change the applicability date of SB 150.

**Discussion:**

01:39:14 Sen. Elliott to Director Bucks, DOR

01:38:10 Mr. Heiman, LSD, offered a technical amendment

01:39:41 Sen. Peterson

01:40:50 Sen. Elliott to Ms. Myhre, Montana Nonprofit Association

01:42:03 Sen. Elliott

01:42:19 **Vote:** SEN. PETERSON'S motion failed on a 2 to 8 roll call vote. SENATORS GEBHARDT and PETERSON voted aye. SEN. SCHMIDT was excused.

01:43:29 **Motion/Vote:** SEN. GEBHARDT moved a TECHNICAL AMENDMENT. Motion carried unanimously by voice vote. SEN. SCHMIDT was excused.

01:43:54 **Motion/Vote:** SEN. GEBHARDT moved that SB 150 DO PASS AS AMENDED. Motion carried unanimously by voice vote. SEN. SCHMIDT was excused.

**EXECUTIVE ACTION ON SB 121**

01:45:31 **Motion:** SEN. ELLIOTT moved that SB 121 DO PASS.

**Discussion:**

01:45:34 Sen. Essmann to Director Bucks, DOR

01:46:39 Sen. Jerry Black to Sen. Elliott

01:48:16 Sen. Story

01:48:48 Sen. Black to Sen. Elliott

01:49:34 Sen. Story

01:51:09 Sen. Elliott

01:51:39 **Motion:** SEN. ESSMANN moved the approval of a  
CONCEPTUAL AMENDMENT.

**Discussion:**

01:52:18 Sen. Elliott

01:52:32 **Vote:** SEN. ESSMANN'S motion carried unanimously by  
voice vote. SEN. SCHMIDT was excused.

01:52:45 **Motion:** SEN. ELLIOTT moved that SB 121 DO PASS AS  
AMENDED. Motion carried unanimously by voice vote. SEN.  
SCHMIDT was excused.

**Discussion:**

01:52:47 Sen. Gebhardt

01:54:01 Sen. Elliott to Sen. Gebhardt

01:56:40 Sen. Story to Sen. Gebhardt

**EXECUTIVE ACTION ON SB 61**

**Discussion:**

01:58:35 Sen. Elliott

01:59:06 Sen. Story

01:59:45 Sen. Kaufmann

02:00:07 **No action was taken on SB 61**

**Other Business:**

02:01:05 Sen. Elliott to Director Bucks, DOR

**ADJOURNMENT**

Adjournment: 11:02 A.M.

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SEN. JIM ELLIOTT, Chairman

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LOIS O'CONNOR, Secretary

JE/lo

Additional Exhibits:

**EXHIBIT ([tas10aad.pdf](#))**